Table 1: Dependency Exemption		
interview tips	Begin with this table for both Qualifying Child and Qualifying Relative dependents. Probe/Action: Ask the taxpayer:	
step 1	Can you or your spouse (if filing jointly) be claimed as a dependent on someone else's tax return this year?	If YES : If you can be claimed as a dependent by another person, you may not claim anyone else as your dependent. If NO : Go to Step 2
step 2	Was the person married as of December 31, 2014?	If YES : Go to Step 3 If NO : Go to Step 4
step 3	Is the person filing a joint return for this tax year? (Answer "NO" if the person is filing a joint return only to claim a refund of income tax withheld or estimated tax paid.)	If YES : You cannot claim this person as a dependent. If NO : Go to Step 4
step 4	Was the person a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico? (Answer "YES" if you are a U.S. citizen or U.S. national and you adopted a child who lived with you as a member of your household all year.)	If YES: Go to Step 5 If NO: You cannot claim this person as a dependent.
step 5	Was the person your son, daughter, stepchild, eligible foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (i.e., your grandchild, niece, or nephew)?	If YES : Go to Step 6 If NO : This person is not your qualifying child. Go to Table 2: Dependency Exemption for Qualifying Relative
step 6	Was the person: -under age 19 at the end of the year and younger than you (or your spouse, if filing jointly) OR -a full-time student, under age 24 at the end of the year, and younger than you (or your spouse, if filing jointly) OR -permanently and totally disabled¹ at any time during the year?	If YES : Go to Step 7 If NO : This person is not your qualifying child. Go to Table 2: Dependency Exemption for Qualifying Relative
step 7	Did the person live with you as a member of your household, except for temporary absences ² , for more than half the year? (Answer "YES" if the child was born or died during the year.)	If YES : Go to Step 8 (Use Table 3 to see if the exemption for children of divorced or separated parents or parents who live apart applies.) If NO : This person is not your qualifying child. Go to Table 2: Dependency Exemption for Qualifying Relative
step	Did the person provide more than half of his or her own support ³ for the year?	If YES : You cannot claim this person as a dependent If NO : Go to Step 9
step	Is the person a qualifying child of any other person?	If YES : Go to the chart: Qualifying Child of More Than One Person If NO : You can claim this person as a dependent

Footnotes:

- ¹ A person is permanently and totally disabled if he or she cannot engage in any substantial gainful activity because of a physical or mental condition, AND a doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.
- ² A child is considered to have lived with you during periods of time when one of you, or both, are temporarily absent due to special circumstances such as illness, education, business, vacation or military service. In most cases a child of divorced or separated parents is the qualifying child of the custodial parent. See Table 3: Children of Divorced
- or Separated Parents or Parents Who Live Apart to see if an exception applies. There is an exception for kidnapped children. See Publication 17, Personal Exemptions and Dependents
- ³ A worksheet for determining support is included later in this section. If a child receives social security benefits and uses them toward his or her own support, those benefits are considered as provided by the child. Benefits provided by the state to a needy person (welfare, food stamps, housing, SSI) are generally considered support provided by the state.